

EXHIBIT 47

Exhibit 47

In response to certain inaccuracies contained in Plaintiffs' Exhibit 30 (ECF No. 9345-31),

Defendants state as follows:

Citation(s)	Plaintiffs' Argument(s) in Ex. 30	Defendants' Response(s)
Qualifications		
Kohlmann Rbt. ¶¶ 11, 23, 44, 60-61, 63	Kohlmann is qualified to testify about the background of Saudi Arabia's embrace of radicalism and other topics contained in his rebuttal report.	Kohlmann was not offered as an expert in Saudi Arabia's embrace of radicalism. To the extent these citations discuss Wahhabism, Kohlmann is not qualified to opine on Islam or its sects, including Wahhabism.
Lack of Relevance		
Kohlmann Rpt. ¶¶ 24-25	These sections are relevant and provide valuable background on the history of Saudi terrorist financing.	These sections discuss charities other than Charity Defendants and ¶ 24 discusses terrorist groups that are not al Qaeda, like Hamas and Hezbollah.
Kohlmann Rpt. ¶¶ 28-50, 55, 68-70	Kohlmann's discussion of the history and financial assistance of MWL is relevant in that it shows MWL's ties to terrorist organizations.	Many of these paragraphs cite events and publications that either pre-date 9/11 by years (sometimes decades) or post-date 9/11 and so do not offer relevant history. Others reference Rabita Trust, which is not MWL.
Kohlmann Rpt. ¶¶ 71-72, 75-76, 82, 84-91, 95-99, 101-105, 107-118, 122, 126-137, 142-144, 146, 156-157	Kohlmann's discussion of the history and financial assistance of IIRO is relevant in that it shows IIRO's ties to terrorist organizations.	Many of these paragraphs cite events that either pre-date 9/11 by years or post-date 9/11 and so do not offer relevant history. Others discuss terrorist groups that are not al Qaeda.
Kohlmann Rpt. ¶¶ 162-163; 165-167; 169-170; 174-175; 177-179; 187-190; 195-203	Kohlmann's discussion of the history and financial assistance of WAMY is relevant in that it shows WAMY's ties to terrorist organizations.	Even assuming the "ties" to be true, which they are not, none of these alleged connections have ties to the 9/11 attacks.
Kohlmann Rbt. ¶¶ 35-38, 46-47	Kohlmann's discussion of Sulaiman Abu Ghaith and his connection to terrorist attacks is relevant.	Abu Ghaith is not related to the Charity Defendants and the paragraphs discuss post-9/11 statements he made. Paragraphs 46-47 do not concern Abu Ghaith and are also irrelevant.
Kohlmann Rbt. ¶ 62	Kohlmann's discussion of Saudi sentiment towards the United States provides valuable background on the formation of Saudi charities and the spread of Wahhabism.	The Saudi Royal family is not relevant to the claims involving the Charity Defendants.
Kohlmann Rbt. ¶ 71	The partnership of [al Qaeda] and the Taliban is relevant in that it shows that the organizations were unified and rebuts the statements by defenses' expert Brown.	This discussion of events in the Fall and Winter of 2020 is irrelevant.
Levitt Rpt. ¶¶ 32-35, 37, 39, 41	Levitt's discussion of the history of al Qaeda provides context, background information and is relevant.	Many of these paragraphs reach beyond the history of Al Qaeda, discussing Hezbollah and

Citation(s)	Plaintiffs' Argument(s) in Ex. 30	Defendants' Response(s)
		Iran and more. One discusses Al Qaeda in 2011, a decade after 9/11.
Levitt Rpt. ¶¶ 43-44, 47, 50, 52, 57	These sections contextualize the funding of charities in support of terrorist objectives and are relevant.	Many of these paragraphs do not discuss the Charity Defendants but other charities, like Al Kifah/CARE and actors like Hamas. Others discuss events in 2007 and 2010.
Levitt Rpt. ¶¶ 64, 70, 74-75, 78-81, 83-92, 95	The background on al Qaeda's use of charity fund-raising provides support for Levitt's opinions and is relevant.	Many of these paragraphs do not discuss the Charity Defendants but other charities, like Al Kifah/CARE and Al Haramain. They also include irrelevant actors like the Ayatollah, Saddam Hussein, and Hezbollah and their post-9/11 acts.
Levitt Rpt. ¶¶ 99-100	Levitt's discussion of government documents revealing MWL's funding of terrorist organizations is relevant.	These paragraphs discuss events unrelated to 9/11.
Levitt Rpt. ¶¶ 111-115, 117-133	Levitt's opinions and analysis of government documents regarding IIRO charity funding of terrorist activities provide historical context and are relevant and proper.	Many of these discuss individuals and organizations who were not related to IIRO, like Al Haramain. Furthermore, many of these are not "historical" and discuss events that post-date 9/11.
Levitt Rbtl. ¶¶ 69-71, 74	Opinions of charity donations for jihad are relevant.	The paragraphs reference the conduct of another charity, Al Kifah/CARE, as well as post-9/11 charitable regulations reforms in the KSA.
Impermissible Hearsay		
Kohlmann Rpt. ¶ 137	Defendants make no legal argument explaining why paragraphs 137 and 152 should be excluded as impermissible hearsay. Nevertheless, Kohlmann analyzes the IIRO audits and investigations in these sections. Kohlmann applying his expertise in evaluating sources in these sections is not impermissible hearsay.	¶ 137 is not about an IIRO audit or investigation but rather purports to be a quote from an interview with former al Qaeda member Jamal al-Fadl about the manufacturing of false documents.
Kohlmann Rbtl. ¶ 38, 41-44, 48-51	Quotations from government documents and other sources in these sections for the purpose of analysis by Kohlmann are not impermissible hearsay.	¶ 38 is not a quote from a government document but rather purports to be a quote from Al-Qaeda's website. ¶ 41-43 purport to include quotes from Abu Zubaydah's personal diary. ¶ 44 purports to quote from video footage featuring Abu Zubaydah intended for a jihadi propaganda film.